

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA : CRIMINAL NO. 1:CR-06-139
: (Judge Conner)

V. :

KEVIN WILLIAM SMALL :

FILED
HARRISBURG, PA

SUPERSEDING INDICTMENT

COUNT 1

(False Claim)

JAN 31 2007

MARY E. D'ANDREA, CLERK
Per Deputy Clerk

THE GRAND JURY CHARGES THAT:

On or about September 2, 2003, in Cumberland County, Pennsylvania, within the Middle District of Pennsylvania and elsewhere, the defendant, **KEVIN WILLIAM SMALL**, aided and abetted by individuals known and unknown to the Grand Jury, made and presented to the Internal Revenue Service, an agency of the United States, a claim in the name of William K. Small for an income tax refund of \$5,027, knowing such claim to be false, fictitious and fraudulent in that the defendant had been incarcerated for a number of years at various state correctional institutions within Pennsylvania and claimed wages in the name of William K. Small from Jack L. Marcus Company, a company which had not employed a William K. Small within the time period specified in the claim.

All in violation of Title 18, United States Code, Section 287 and Section 2.

COUNT 2
(False Claim)

THE GRAND JURY FURTHER CHARGES THAT:

On or about April 15, 2004, in Cumberland County, Pennsylvania, within the Middle District of Pennsylvania and elsewhere, the defendant, **KEVIN WILLIAM SMALL**, aided and abetted by individuals known and unknown to the Grand Jury, made and presented to the Internal Revenue Service, an agency of the United States, a claim for an income tax refund of \$242,331, knowing such claim to be false, fictitious and fraudulent in that the defendant had been incarcerated for a number of years at various state correctional institutions within Pennsylvania and claimed wages from Pershing LLC, a company which had not employed a Kevin W. Small within the time period specified in the claim.

All in violation of Title 18, United States Code, Section 287 and Section 2.

COUNT 3
(False Claim)

THE GRAND JURY FURTHER CHARGES THAT:

On or about April 15, 2004, in Cumberland County, Pennsylvania, within the Middle District of Pennsylvania and elsewhere, the defendant, **KEVIN WILLIAM SMALL**, aided and abetted by individuals known and unknown to the Grand Jury, made and presented to the Internal Revenue Service, an agency of the United States, a claim in the name of Lester Small for an income tax refund of \$360,776, knowing such claim to be false, fictitious and fraudulent in that the defendant had been incarcerated for a number of years at various state correctional institutions within Pennsylvania and claimed wages in the name of Lester Small from Pershing LLC, a company which had not employed a Lester Small within the time period specified in the claim.

All in violation of Title 18, United States Code, Section 287 and Section 2.

COUNT 4
(False Claim)

THE GRAND JURY FURTHER CHARGES THAT:

On or about April 15, 2005, in Cumberland County, Pennsylvania, within the Middle District of Pennsylvania and elsewhere, the defendant, **KEVIN WILLIAM SMALL**, aided and abetted by individuals known and unknown to the Grand Jury, made and presented to the Internal Revenue Service, an agency of the United States, a claim for an income tax refund of \$435,769 knowing such claim to be false, fictitious and fraudulent in that the defendant had been incarcerated for a number of years at various state correctional institutions within Pennsylvania and claimed wages from ACR Management LLC, a company which had not employed a Kevin W. Small within the time period specified in the claim.

All in violation of Title 18, United States Code, Section 287 and Section 2.

COUNT 5
(Mail Fraud)

THE GRAND JURY FURTHER CHARGES THAT:

A. Background

At all times pertinent to the indictment, the defendant, **KEVIN WILLIAM SMALL**, was an inmate within the Pennsylvania State Correctional Institution housed at SCI Camp Hill, PA.

B. Purpose of the Scheme and Artifice to Defraud

Between approximately September, 2003, and April, 2005, the defendant, **KEVIN WILLIAM SMALL**, devised and intended to devise a scheme and artifice to defraud the Internal Revenue Service, an agency of the United States, of money and other valuable property.

C. The Scheme and Artifice to Defraud

It was part of this scheme and artifice to defraud that the defendant, **KEVIN WILLIAM SMALL**, would submit fraudulent income tax returns to the Internal Revenue Service, an agency of the United States, which returns reflected wages which the defendant had never earned.

It was further part of this scheme and artifice to defraud that the defendant, **KEVIN WILLIAM SMALL**, would submit with the fraudulent income tax returns IRS W-2 forms which purported to be issued by employers of the defendant.

It was further part of this scheme and artifice to defraud that the defendant would submit bank account applications containing false and fraudulent information to financial

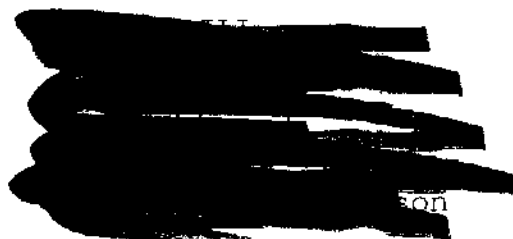
institutions in an effort to establish bank accounts where he would deposit the fraudulently-obtained income tax refund.

D. The Mailing

In furtherance of the scheme and artifice to defraud described in preceding paragraphs of this Indictment, in Cumberland County, within the Middle District of Pennsylvania and elsewhere, the defendant, **KEVIN WILLIAM SMALL**, aided and abetted by individuals known and unknown to the Grand Jury, for the purpose of executing or attempting to execute the scheme and artifice to defraud, did knowingly cause any matter or thing to be sent, delivered, and moved by the United States Postal Service, private and interstate carriers, to and from the address set forth below, according to the direction thereon:

DATE	RECIPIENT	CONTENTS
ON OR ABOUT MARCH 10, 2005	TERESA LOWMAN FINANCIAL SPECIALIST HAGERSTOWN TRUST CO. P.O. BOX 189 HAGERSTOWN, MD 21741	BANK ACCOUNT APPLICATION AND LETTER

All in violation of Title 18, United States Code, Section 1341 and Section 2.



Thomas A. Marino
THOMAS A. MARINO *by C. R. H.*
United States Attorney

Dated: 2-1-2007